

**REPLY UNDER 37 CFR 1.116
EXPEDITED PROCEDURE
EXAMINING GROUP ART UNIT**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

	) Confirmation No.: 6810
)
	) Group Art Unit: 3692
)
Applicants: BRIDGES et al.	) Examiner: Clement B. Graham
)
Application No.: 09/724,075	) AMENDMENT and RESPONSE to
	) December 20, 2006 Advisory Action
Filing Date: 11/28/2000)
	) Attorney Docket No.: G08.155
For: DYNAMIC REALLOCATION)
HEDGE ACCOUNTING	) PTO Customer Number 28062
	) Buckley, Maschoff & Talwalkar LLC
	) 50 Locust Avenue
	) New Canaan, CT 06840
)

Mail Stop RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Advisory Action mailed December 20, 2006, please amend the above-identified application as indicated below. Furthermore, The Final Office Action (**dated 8/25/06**) stated that if the reply were filed within 2 months of the date of the final Office action (**filed 10/25/06**), the shortened statutory period would expire at 3 months from the date of the final rejection (**11/25/2006**) or on the date the advisory action is mailed (**12/20/2006**), whichever is later. Thus, Applicant respectfully submits that the reply date, and calculation of extensions, for the current submittal should be calculated based on the date the advisory action was mailed (12/20/2006). Therefore, Applicants hereby submit a Petition for 1-month Extension of Time.

Amendments to the claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 8 of this paper.